them has been declared unconstitutional and illegal *vide* an appellant decision; and

(c) if so, the details thereof?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI S.S. PALANIMANICKAM): (a) No instance have come to notice where the Appellate Tribunal questioned the constitutionality of orders passed by the additional/dual charge Commissioners in execution of their statutory obligations and duties under the Central Excise Act, 1944, Customs Act, 1962 and Finance Act, 1994;

(b) Three major penalty orders have been passed in disciplinary cases by such additional/dual-charge Commissioner. In one case order has been modified in appeal to the extent of modification of penalty of dismissal to that of reduction in rank to the next lower post for a period of one year. In the other case in *de novo* proceedings the penalty of removal of service has been modified to the extent of reduction in pay scale by one stage for four years while in the third case the Appellate Authority, *vide* order dated 13th February, 2007 has directed review of the order-in-original passed by the disciplinary authority.

(c) As in (a) and (b) above.

Reduction of execise duty

†3558. MISS ANUSUIYA UIKEY: Will the Minister of FINANCE be pleased to state:

(a) whether it is a fact that maximum taxes are imposed in India as indirect tax on commodities;

(b) whether the CI! has suggest/given memorandum to Government to reduce the excise duty; and

(c) whether the excise duty, on the food precessing items, pesticides, less power consuming TFL fans etc. will be reduced?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI S.S. PALANIMANICKAM): (a) Goods manufactured/produced in

†Original notice of the question was received in Hindi.

India, in general, attract excise duty at mean Cenvat rate of 16%, which is charged on the ex-factory price or equivalent thereof. When taken as percentage of final consumer price, excise duty incidence works out to be in the range of 8% to 10%. Besides, State Governments also levy VAT/ sales tax on sale and purchase of goods. Though the general rate of VAT is 12.5%, in specific cases it may vary from State to State and goods to goods. As such, it is not possible to estimate the exact incidence of indirect taxes levied on various commodities. Details of incidence of indirect taxes in other countries are not maintained and so it is not possible to compare the total incidence of indirect taxes on commodities in India with that in other countries. Generally speaking, te GST or VAT in most developed countries is in the range of 10% to 25%.

(b) Yes, Sir.

(c) Many of the processed food items are already exempt from excise duty. As regards pesticides and less power consuming TFL, fans, the current rates are 16% and 16% respectively. There is no proposal under consideration for reduction of excise duty on them at present.

Income tax raids on firms in Goa

3559. SHRI SHANTARAM LAKMAN NAIK: Will the Minister of FINANCE be pleased to state:

(a) the number of Income Tax raids made on individuals/companies/ firms, in the State of Goa, under various sections of Income Tax Act, during the last five years;

(b) the status of each of the cases; -

(c) the prosecutions, if any, filed in these matters; and

(d) the convictions, if any achieved with respect to the same?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI S.S. PALANIMANICKAM): (a) The income Tax Department have carried out Search & Seizure operations u/s 132 of the Income lax Act In the base of 11 (eleven) groups of persons such as individuals/companies/ firms, in the state of Goa, during the last five Financial years.

(b) Status of the cases is as under: